



# TACOMA HOUSING AUTHORITY

## RESOLUTION 2013-10-23 (2)

DATE: October 23, 2013  
TO: Board of Commissioners  
FROM: Michael Mirra, Executive Director  
RE: Approval of tenant account receivable write offs

### **Background**

THA has established a process of writing off tenant accounts receivable bad debt. THA incurs this bad debt when a program participant leaves the public housing or Housing Choice Voucher program owing a balance. The debt may arise from excessive damage to a unit, unpaid rent, or tenant fraud/unreported income. There are also instances where a property owner is overpaid rental assistance payments and the owner has not repaid THA for this amount.

Until we write off tenant accounts receivable balances as a bad debt, these balances stay on the active tenant ledger in our accounting system and General Ledger (GL). The receivable balance also remains as part of our tenant receivables that we report to HUD in our year-end financials. Once we write off the debt, we can remove from THA's receivable balance and assign it to the collection agency for collection purposes. THA receives 50% of any proceeds that the collection agency recovers.

THA has notified each individual of his or her debt included in this write off. THA mailed two notices to the last known address of the individual. These notices provide the opportunity for the individual to pay the debt or enter into a repayment agreement with THA. Sending a tenant to collections is the last resort for THA to collect the tenant debt.

Some accounts included in this resolution will not be sent to collections because the tenants have passed away. Those accounts are indicated with asterisks (\*) below.

### **Recommendation**

Approve Resolution 2013-10-23(2) authorizing THA to write off tenant accounts totaling: **\$45,556.19.**



# TACOMA HOUSING AUTHORITY

## RESOLUTION 2013-10-23 (2)

### APPROVAL OF TENANT ACCOUNT RECEIVABLE WRITE OFFS

**WHEREAS**, Tacoma Housing Authority (THA) provided housing services to Public Housing and Housing Choice Voucher participants who discontinued housing assistance with debt owing to THA.

**WHEREAS**, Tacoma Housing Authority (THA) provided housing assistance payments to property owners in excess to the amount the owner is entitled to receive and the owner has not repaid this amount to THA.

**WHEREAS**, each individual included in this tenant account write off has been notified of their debt and given the opportunity to pay prior to this resolution.

***Resolved by the Board of Commissioners of the Housing Authority of the City Of Tacoma, Washington, that:***

1. authorizes THA staff to “write off” the following accounts and send these debts to an external collection agency to pursue collection action:

<b>Project:</b>	<b>Section 8 Write offs to Collection</b>
Client #	Amount Owed
00000890	\$102.00
00004283	\$55.00
00004465	\$68.00
00004633	\$55.00
00008987	\$396.00
121196	\$1,704.00
121266	\$60.00
126383	\$134.00
129529	\$398.13
132029	\$111.00
132225	\$440.00
132885	\$174.00
134734	\$186.00
137053	\$80.00
137285	\$748.00

140302	\$306.00
141089	\$51.00
141750	\$247.00
142340	\$186.00
144814	\$127.00
146236	\$64.00
146457	\$98.00
713559	\$1,277.00
713826	\$504.00
714336	\$471.00
714508	\$621.00
714700	\$498.00
714846	\$2,439.00
715141	\$940.00
716116	\$1,162.00
716130	\$709.00
716169	\$782.00
716586	\$296.00
716763	\$849.00
716778	\$627.00
716793	\$794.00
716827	\$1,264.00
716843	\$718.00
717146	\$759.00
717206	\$216.00
717227	\$1,201.00
717352	\$498.00
717457	\$519.00
717480	\$569.00
<b>Total S8</b>	<b>\$23,503.13</b>

**LIPH Projects Write offs to Collections**

N G Str

125875	\$286.32
132438	\$185.00

	138271	\$215.00
		<b>\$686.32</b>
Dixon Village		
	133495	\$128.82
	135133	\$1,356.13
		<b>\$1,484.95</b>
Scattered Sites		
	00001282	\$1,945.78
		<b>\$1,945.78</b>
Scattered Sites		
	114837	\$456.44
		<b>\$456.44</b>
9 SF Homes		
	XX001181	\$2,503.57
		<b>\$2,503.57</b>
Stewart Court		
	xx000966	\$1,995.00
	XX001173	\$3,081.50
	XX001262	\$996.75
		<b>\$6,073.25</b>
North K Street		
	109953	\$182.14
	122962	\$559.03
	130414	\$254.00
	131413	\$399.03
	135699	\$136.58
		<b>\$1,530.78</b>
S M Str (EB Wilson)		
	133025	\$185.00
	142468	\$375.23
	145045	\$498.60
		<b>\$1,058.83</b>
S Wright Str		
	131534	\$1,059.94
		<b>\$1,059.94</b>
<b>Total LIPH to Collections:</b>		<b>\$16,799.86</b>

**Write offs – No other action\***

**SEC 8**

123926	\$143.00
716780	\$629.00


**LIPH**

Bergerson Terrace	126269	\$1498.07
Stewart Court	xx000727	\$3.63
Salishan VII	xx0001050	\$2979.50
FIT	2707	\$10.00
<b>Total Write offs – No other action</b>		<b>\$5263.20*</b>

**Write Off Grand total \$45,566.19**

\*This total includes accounts where tenant is deceased or the balance is under \$30.

Approved:

  
Greg Mowat, Chair